

ABSTRACT OF THE DISCLOSURE

A system whereby high volumes of related commodities or securities trades with a brokerage firm's clients may be processed by the firm's back office systems. The system includes a firm account processor and a wash account processor which combine all characteristically similar trades with the same counterparty into a discrete aggregate trades. The firm and wash account processor calculates the quantity and proceeds of the aggregate trades from the sum of the quantities and proceeds of characteristically similar related trades which make up the aggregate trades. The prices of the aggregate trades are computed as the average price of all of their related trades. The wash account processor transmits information concerning any aggregate trades and unaggregated trades to the firm's back office systems for settlement as individual trades with each individual counterparty.